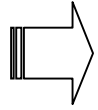


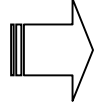


Illinois Department of Revenue

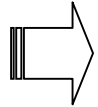
ST-47 Reminders for Direct Payment Program Participants



If you have been approved as a participant under the Direct Payment Permit Program, you are considered a direct-payment permit holder. When you make purchases using the direct-payment method, you must provide each retailer with a copy of your Form ST-46, Direct Payment Permit. Only the business identified on the permit is authorized to use the permit.

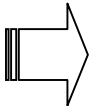


The Direct Payment Program applies only to retailers' occupation tax, applicable local taxes, and use tax. By presenting the signed permit to the retailer, the purchaser certifies that he or she will pay all applicable sales and use taxes directly to the department.

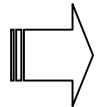


This permit must be presented to the retailer and is only valid for qualifying purchases. You **can not** use the direct-payment method for purchases of

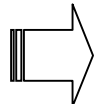
- food or beverages,
- tangible personal property required to be titled or registered by an agency of state government,
- any transactions subject to the Service Occupation Tax Act or Service Use Tax Act, or
- telecommunications and other utility taxes.



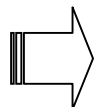
The permit **can not** be assigned or transferred. For example, a construction contractor can not make purchases using a customer's Direct Payment Permit.



You must determine how you will pay for the purchases you make from each of your vendors. If you choose to pay by the direct-payment method, you must use that method for all purchases you make from that vendor. If you choose to pay tax to your vendor, you must do so for all of the purchases you make from that vendor. You **can not** request your vendor to collect tax for specific purchases you make.

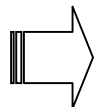


If you have questions regarding the Direct Payment Permit Program, please contact us at **217 782-9800**.



For help completing your Form ST-1, Sales and Use Tax Return, or any required attachments, call our Taxpayer Assistance Division at **1 800 732-8866** or **217 782-3336**; call our TDD-telecommunications device for the deaf at **1 800 544-5304**; or visit our Web site at **www.ILtax.com**.

If you make a purchase from a retailer who would otherwise incur retailers' occupation tax liability on the transaction, follow the instructions below to report the tax you owe.



When you use the direct-payment method for the purchases you make from one or more locations within Illinois, you must complete the following forms:

- Form ST-1, Sales and Use Tax Return
- Form ST-2, Multiple Site Form
- Form ST-2-DP, Direct Pay Multiple Site Form

Attach your multiple site forms to the ST-1 return that you file.

Note: If you are a direct-payment permit holder who is registered as a single site filer, we require you to file multiple site forms with your ST-1 return in order to distinguish between the sales you make and your direct-payment purchases. Report your sales transactions on Form ST-2 and your direct-payment purchases on Form ST-2-DP.

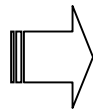
On Form ST-2-DP, we print the location code and applicable tax rate for each municipality and county in Illinois. If a location has more than one tax rate, we will print it more than once. (See the examples below). For each location from which you purchased goods using the direct-pay method, and on which you owe tax, you must report your purchases on the appropriate location listing for the appropriate tax rate. You may ask the vendor for this information.

Example 1

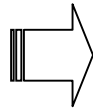
If you make a purchase from a vendor who is located in Barrington Hills, it has portions of the city located in four separate counties with four separate tax rates. On Form ST-2-DP, we will list it four times. You must determine which is the appropriate location listing and tax rate for that vendor.

Example 2

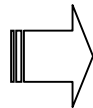
If you make a purchase from a vendor who is located in a Metro East Transit (MED) district, that location may print more than once. On Form ST-2-DP, we will identify the location as either MED or non-MED. You must determine which is the appropriate location listing and tax rate for that vendor.



Please return only those pages of Form ST-2-DP on which you report tax due.

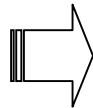


For each line number, 4a through 5b, the sum of all page totals you wrote on your ST-2-DP plus the sum of all page totals you wrote on your ST-2 **must equal** the amount on the corresponding line of your ST-1.

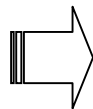


When we mail your ST-1 return, we will also mail you preprinted multiple site forms (ST-2, and ST-2-DP). If you do not receive these forms, please call our Central Registration Division at **217 785-2889** or **217 785-3707**.

If you make a purchase from a retailer who would not incur retailers' occupation tax liability on the transaction and you incur use tax, follow the instructions below to report the tax you owe.



You must distinguish between the purchases you make from registered and unregistered out-of-state retailers.



When you complete your Form ST-1, for the purchases on which you owe tax, report those purchases you made from

- **registered** out-of-state retailers on Lines 6a or 7a, as applicable, and
- **unregistered** out-of-state retailers on Lines 12a or 13a, as applicable.